

118TH CONGRESS
1ST SESSION

H. R. 3797

AN ACT

To amend the Internal Revenue Code of 1986 to provide an alternative manner of furnishing certain health insurance coverage statements to individuals.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Paperwork Burden Re-
3 duction Act”.

4 **SEC. 2. ALTERNATIVE MANNER OF FURNISHING CERTAIN**
5 **HEALTH INSURANCE COVERAGE STATE-**
6 **MENTS TO INDIVIDUALS.**

7 (a) REPORTING OF HEALTH INSURANCE COV-
8 ERAGE.—Section 6055(c) of the Internal Revenue Code
9 of 1986 is amended by adding at the end the following
10 new paragraph:

11 “(3) ALTERNATIVE MANNER OF FURNISHING
12 STATEMENTS.—For purposes of this subsection, any
13 person required to make a return under subsection
14 (a) shall be treated as timely furnishing the written
15 statement required under paragraph (1) if—

16 “(A) such person provides clear, con-
17 spicuous, and accessible notice (at such time
18 and in such manner as the Secretary may pro-
19 vide) that any individual to whom a statement
20 would otherwise be required to be furnished
21 under paragraph (1) may request a copy of
22 such statement, and

23 “(B) such person, on request of any such
24 individual, furnishes a copy of such statement
25 to such individual not later than the later of—

1 “(i) January 31 of the year following
2 the calendar year for which the return
3 under subsection (a) was required to be
4 made, or

5 “(ii) 30 days after the date of such
6 request.”.

7 (b) CERTAIN EMPLOYERS REQUIRED TO REPORT ON
8 HEALTH INSURANCE COVERAGE.—Section 6056(c) of
9 such Code is amended by adding at the end the following
10 new paragraph:

11 “(3) ALTERNATIVE MANNER OF FURNISHING
12 STATEMENTS.—For purposes of this subsection, any
13 person required to make a return under subsection
14 (a) shall be treated as timely furnishing the written
15 statement required under paragraph (1) if—

16 “(A) such person provides clear, con-
17 spicuous, and accessible notice (at such time
18 and in such manner as the Secretary may pro-
19 vide) that any individual to whom a statement
20 would otherwise be required to be furnished
21 under paragraph (1) may request a copy of
22 such statement, and

23 “(B) such person, on request of any such
24 individual, furnishes a copy of such statement
25 to such individual not later than the later of—

1 “(i) January 31 of the year following
2 the calendar year for which the return
3 under subsection (a) was required to be
4 made, or

5 “(ii) 30 days after the date of such
6 request.”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to statements with respect to re-
9 turns for calendar years after 2023.

Passed the House of Representatives June 21, 2023.

Attest:

Clerk.

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